

Federal Unemployment Tax:

A 6.2% tax on payrolls of employers on earnings of each worker up to \$7,000. per year. Employers who pay Rhode Island Employment Security taxes may have their federal tax offset up to a maximum of 90% of the first 6% of the Federal tax (5.4%). Questions concerning the Federal Unemployment Tax should be directed to the Internal Revenue Service.

Job Development Fund:

Monies to be used to finance the State's Human Resource Investment Council, which provides various job training, counseling and assessment services to develop Rhode Island's work force to meet the future needs of employers. It consists of funds collected through the 0.21% Job Development Assessment (0.19% is used for HRIC administration and programs while 0.02% is used to support the administration of the Department of Labor and Training's Unemployment Insurance and Employment Service programs).

Monetary Determination:

A determination as to whether a person meets the qualifying wage requirements necessary for the receipt of benefits, and the computation of his/her weekly benefit rate and total amount of benefits.

netWORKri One-Stop Career Centers:

These Centers offer comprehensive employment and training services and programs from a variety of State and local agencies. The netWORKri One-Stop Career Centers are set up as single points of contact for information on the many services available to assist employers and job seekers.

New Claim:

The first claim in a benefit year filed by a claimant for either Unemployment Insurance or Temporary Disability Insurance benefits.

Nonmonetary Determination:

A determination as to whether a claimant is entitled to benefits or waiting period credits for reasons other than qualifying wage requirements.

Partial Unemployment Benefits:

An Unemployment Insurance claimant will be eligible for partial unemployment benefits for any week in which he/she has less than full-time work and whose wages for that week are less than his/her total weekly benefit rate.

Rhode Island Temporary Disability Insurance Reserve Fund:

Pooled fund of worker contributions from which Temporary Disability Insurance benefits are paid.

Taxable Wage Base - Temporary Disability Insurance (TDI):

The amount of wages earned by an employee from which contributions are withheld by the employer to finance the TDI program. The TDI Taxable Wage Base is \$45,300 for calendar year 2003. This base is recomputed each year and is equal to the annual earnings needed by an individual to qualify for the maximum weekly benefit amount and the maximum duration. Employers are notified of any changes in the base amount prior to the start of each year.

Taxable Wage Base - Unemployment Insurance:

The amount of wages paid to an individual employee for which an employer is liable for Rhode Island Unemployment Insurance, Job Development Fund and ES Reemployment Fund taxes. The base is determined by the level of reserves in the Employment Security Fund as of September 30 each year. It is \$12,000 for calendar year 2003.

Wages:

All remuneration paid within the Base Period dates including vacation pay, holiday pay, bonuses, other paid leave, and remuneration other than cash such as: meals, room, and board, etc.

Exception: Do not include sick leave pay when paid under an established plan or system.

Waiting Period - Temporary Disability Insurance:

A period of seven consecutive days beginning on the first day of unemployment due to sickness. No benefits are payable for these seven days unless the claimant continues to be unemployed due to sickness for at least an additional 21 consecutive days immediately following the initial seven day waiting period. An eligible claimant who transfers directly from the UI to the TDI program, or from an expired TDI benefit year to a new TDI benefit year, is not required to serve a waiting period.